

Mail Stop 3561

May 31, 2006

Via U.S. Mail

Mr. Denis McGlynn
President and Chief Executive Officer
Dover Motorsports, Inc.
1131 North DuPont Highway
Dover, Delaware 19901

**RE: Dover Motorsports, Inc.
 Form 10-K for the year ended December 31, 2005
 Filed March 13, 2006
 Form 10-Q for the quarter ended March 31, 2006
 Filed May 8, 2006
 File No. 001-11929**

Dear Mr. McGlynn:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel
Branch Chief